Providence Presbytery Committee on Ministry
Salary Studies and Minimum Terms of Call for 2027

The Minimum Compensation Standards apply to all churches with full-time pastoral services of a Minister of Word and Sacrament (teaching elder) in an installed or stated supply position and full-time educators as detailed below. All full time terms of call shall meet or exceed these Minimum Compensation Standards. Part-time pastors' and educators' terms of call should be prorated based on these Minimum Standards.

Installed Pastors, Associate Pastors, and Full-Time Stated Supply Pastors
Annual Effective Salary = Cash Salary + Housing or Manse Value
Add $200/year of experience up to 20 years of service in this call

		Cash Salary + Housing Allowance	Cash Salary + use of a Manse	
	No Experience	$62,000	$43,400	
	5 Years	$63,000	$44,100	
	10 Years	$64,000	$44,800	
	15 Years	$65,000	$45,500	
	20 Years	$66,000	$46,200	

Installed Pastors Benefits and Professional Allowances

- Church pays ½ of Pastor's Social Security (FICA) = Effective Salary x 7.65%
- Board of Pensions Medical, Pension, Death & Disability, and Employee Assistance is required for all installed pastors and associate pastors (*click links for more information and costs)*
    - Congregational Pastor Package - required for all new calls and will be most cost effective for most installed pastors
    - Transitional Pastor's Participation - **only for those pastors already enrolled in Transitional Pastor's Participation.**
        - Note: "transitional pastor" is a BOP term for this plan and does not refer to "interim or transitional pastors" in a temporary covenant agreement.
    - Congregations are strongly encouraged to provide medical coverage for the pastor's spouse and/or eligible dependents through the BOP or another similar insurance provider
- Continuing Education and Book/Resource Allowance (reimbursable) = $1000
- Auto Travel Allowance (reimbursed at the IRS business rate) and other Professional Expenses = $3000
- Continuing Education - 2 weeks, including Sundays
- Vacation - 4 weeks, including Sundays
- 12 Weeks of Family Leave - Book of Order G-2.0804
- Sabbatical Leave after seven years of service is recommended
- Reasonable moving expenses for pastors relocating to the area to begin a new call

Part-Time Stated Supply Pastors and Commissioned Lay Pastors

The Minimum Compensation Standards should also be considered as guidelines to prorate compensation for part-time calls of stated supply pastors and commissioned lay pastors. Please note that Commissioned Lay Pastors (Commissioned Ruling Elders) are not eligible under Internal Revenue Service guidelines to have part of their salary designated as "housing allowance."

Part-Time Stated Supply and CLP Benefits and Professional Allowances

- While the amount of funds available for continuing education and auto/professional expense reimbursement can be prorated for part time calls, vacation of 1 week per quarter and continuing education of 1 week every six months should be included for part-time calls.
- Board of Pensions (BOP)
    - Churches are strongly encouraged to offer and pay for the Covenant Package to all Stated Supply Pastors, Commissioned Lay Pastors, and church employees working at least 20 hours a week. This plan covers Pension, Death & Disability, and Employee Assistance, but does not include medical coverage.
    - Churches are strongly encouraged to provide medical insurance through the BOP or another insurance provider for Stated Supply Pastors, Commissioned Lay Pastors, and other church employees who meet the church's requirements for coverage.

Christian Educators

Minimum Annual Salary for full-time positions
Add $200/year of experience up to 20 years of service in this call

	Certified Christian Educator	Christian Educators with Masters Degree	Christian Educators with Bachelor's Degree	Christian Educators with Associates or No Degree
No Experience	$55,500	$53,000	$50,500	$48,000
5 Years	$56,500	$54,000	$51,500	$49,000
10 Years	$57,500	$55,000	$52,500	$50,000
15 Years	$58,500	$56,000	$53,500	$51,000
20 Years	$59,500	$57,000	$54,500	$52,000

Christian Educators Benefits and Professional Allowances

- The minimum standards for benefits and professional allowance for installed pastors should also be considered as guidelines for Christian Educators.
- Board of Pensions (BOP)
    - Churches are strongly encouraged to offer and pay for the Covenant Package to all Christian Educators working at least 20 hours a week. This plan covers Pension, Death & Disability, and Employee Assistance, but does not include medical coverage.
    - Churches are strongly encouraged to provide medical insurance through the BOP or another insurance provider for Christian Educators who meet the church's requirements for coverage.

Notes:

1. In addition to providing for the minimum compensation based on years of service in a particular call, churches are encouraged to consider cost of living increases, merit increases, and the prevailing standards of the community in determining a pastor's compensation. The Providence Presbytery Committee on Ministry recommends churches consider a **3.4%** cost of living increase for 2027.
2. For installed pastors and associate pastors, the proportion of Cash Salary and Housing can be based on the most favorable tax position for the individual. The designation for Housing or Manse Allowance should be approved before the calendar year begins in order to meet Internal Revenue Service Requirements.
3. If a pastor receives use of a Manse, Minimum Cash Salary is calculated as 70% the Cash Salary+Housing Allowance and the Manse Value is calculated as 30% of the Cash Salary+Housing Allowance. This is the formula used by the Board of Pensions.
4. For rates and calculators for the Board of Pensions medical insurance plans for pastors, church staff, spouse and family, **including the reduction in costs for dependent children in 2027** visit: https://www.pensions.org/
5. The **Board of Pensions Assistance Program** provides a variety of grants and other assistance for anyone enrolled in the Benefits Plan, regardless of ordination status, including part-time employees, church staff members, retirees and surviving spouses, **including new child care support grants, minister educational debt relief, transition to college assistance, retiree medical grants, and clergy wellness support.**

Additional Information and Reference:
The Board of Pensions, using information reported to it as of May 2026, has determined the median annual effective salary for 2027 is $74,400. This is an increase of 4.6% from the 2026 median of $71,100.

The Board of Pensions also shares Average Annual Effective Salaries by Synod:

Average Annual Effective Salaries

Synod	5/1/2022	5/1/2023	5/1/2024	5/1/2025	5/1/2026	% Change 2026 vs 2022
South Atlantic	$76,017	$78,402	$82,530	$85,617	$88,212	16.04%

South Carolina State Employees will receive a 2% raise in the 2027 budget.
South Carolina Minimum Salary Schedule for Teachers with zero experience for 2026-27 is:
Bachelor's Degree = $50,500
Masters Degree = $54,500
Both reflect 190 days of work contracts

The Consumer Price Index, 12 month annual inflation rate as of July 2026 (most recent data available) is 3.4% and The Senior Citizens League estimates Social Security increase for 2027 will be 3.6%

Musicians - While there is no Presbytery restablished minimum compensation for musicians, visit this link for guidelines and information from the Presbyterian Association of Musicians.